

2010

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Payroll Tax Amendment Bill 2010

A Bill for

An Act to amend the *Payroll Tax Act 1987*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 Name of Act

This Act is the *Payroll Tax Amendment Act 2010*.

2 Commencement

This Act commences on the day after its notification day.

Note The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

3 Legislation amended

This Act amends the *Payroll Tax Act 1987*.

4 New part 6

insert

Part 6 Validation

102 Validation of payroll tax amounts and rates for the 2001-2002 financial year

The *Taxation Administration (Payroll Tax) Revocation and Determination 2000* (DI2000-190) (the **determination**), purported to be signed by the Treasurer and dated 4 June 2000, is taken to be, and always have been, valid as if—

- (a) the amount of \$950 000 in the determination, schedule 2 (Payroll Tax Rate for the 2001-2002 Financial Year) had been replaced with the amount of \$1 250 000; and

- 1 (b) a valid instrument determining the amounts and rates for the
 2 Act, sections 10 to 13 and section 16, stated in the
 3 determination, and modified by paragraph (a) had been
 4 properly—
- 5 (i) made under the *Taxation Administration Act 1999*,
 6 section 139; and
- 7 (ii) notified in the Gazette under the *Subordinate Laws*
 8 *Act 1989*, section 6 (1) (a); and
- 9 (iii) laid before the Legislative Assembly under the
 10 *Subordinate Laws Act 1989*, section 6 (1) (c).
- 11 *Note* The *Subordinate Laws Act 1989* was repealed on 12 September 2001 by
 12 A2001-15.
- 13 **103 Expiry—pt 6**
- 14 This part expires on the day it commences.
- 15 *Note* If a law validates something that is or may otherwise be invalid, the
 16 validating effect of the law does not end merely because of the repeal of
 17 the law (see Legislation Act, s 88 (1)).

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 2010.

2 Notification

Notified under the Legislation Act on 2010.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.